

(2) in subparagraph (A)(i), by striking “such underserved” and inserting “that”.

**SA 1462.** Mrs. SHAHEEN submitted an amendment intended to be proposed by her to the bill S. 914, to amend the Safe Drinking Water Act and the Federal Water Pollution Control Act to reauthorize programs under those Acts, and for other purposes; which was ordered to lie on the table; as follows:

After title II, insert the following:

**TITLE III—PROVIDING FINANCIAL ASSISTANCE TO STATES FOR TESTING AND TREATMENT**

**SEC. 301. REMEDIATION OF PERFLUOROALKYL AND POLYFLUOROALKYL SUBSTANCES AND OTHER EMERGING CONTAMINANTS IN DRINKING WATER.**

Section 1452 of the Safe Drinking Water Act (42 U.S.C. 300j-12) is amended—

(1) in subsection (a)(2)(G)—

(A) in clause (i), by striking “clause (ii)” and inserting “clauses (ii) and (iii)”;

(B) by redesignating clause (iii) as clause (iv); and

(C) by inserting after clause (ii) the following:

“(iii) **USE OF FUNDS.**—The recipient of a grant using amounts described in clause (i) may use the grant funds for projects and activities that address emerging contaminants, including—

“(I) investments necessary for public water systems and users of underground sources of drinking water to comply with the requirements of this title;

“(II) programs to provide household water quality testing, including testing for unregulated contaminants; and

“(III) other investments and programs to address emerging contaminants.”; and

(2) in subsection (t)—

(A) by striking paragraph (1) and inserting the following:

“(1) **DISTRIBUTION.**—

“(A) **IN GENERAL.**—Amounts made available under this subsection shall be allotted to a State as a capitalization grant—

“(i) in accordance with subparagraph (B);

“(ii) for deposit into the State loan fund of the State; and

“(iii) for the purposes described in subsection (a)(2)(G).

“(B) **ALLOTMENT.**—The amounts described in subparagraph (A) shall be allotted to a State—

“(i) for each of fiscal years 2022 and 2023, as if allotted under subsection (a)(1)(D); and

“(ii) for each of fiscal years 2024 through 2030, in accordance with the regulations promulgated under subparagraph (C).

“(C) **RULEMAKING.**—Not later than 2 years after the date of enactment of this subparagraph, the Administrator shall promulgate regulations for the distribution of amounts described in subparagraph (A) among States in a manner that accounts for the prevalence and remedial costs of addressing emerging contaminants, with a focus on perfluoroalkyl and polyfluoroalkyl substances.”; and

(B) in paragraph (2), by striking “this subsection” and all that follows through the period at the end and inserting the following: “this subsection, to remain available until expended—

“(A) for fiscal year 2022—

“(i) \$1,000,000,000; and

“(ii) any additional amount as may be designated by Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985 (2 U.S.C. 901(b)(2)(A)(i)); and

“(B) for each of fiscal years 2023 through 2030, \$1,000,000,000.”.

**SEC. 302. REMEDIATION OF CONTAMINATION OF GROUNDWATER BY PERFLUOROALKYL SUBSTANCES.**

Title V of the Federal Water Pollution Control Act is amended—

(1) by redesignating section 520 (33 U.S.C. 1251 note) as section 521; and

(2) by inserting after section 519 (33 U.S.C. 1377a) the following:

**“SEC. 520. REMEDIATION OF CONTAMINATION OF GROUNDWATER BY PERFLUOROALKYL SUBSTANCES.**

“(a) **DEFINITIONS.**—In this section:

“(1) **CONTAMINATED SITE.**—The term ‘contaminated site’ means a site at which groundwater has been contaminated by a covered perfluoroalkyl substance.

“(2) **COVERED PERFLUOROALKYL SUBSTANCE.**—The term ‘covered perfluoroalkyl substance’ means—

“(A) perfluorooctanoic acid (commonly referred to as ‘PFOA’) (Chemical Abstracts Service No. 335-67-1);

“(B) the salts associated with the chemical described in subparagraph (A) (Chemical Abstracts Service Nos. 3825-26-1, 335-95-5, and 68141-02-6);

“(C) perfluorooctane sulfonic acid or sulfonate (commonly referred to as ‘PFOS’) (Chemical Abstracts Service No. 1763-23-1); and

“(D) the salts associated with the chemical described in subparagraph (C) (Chemical Abstracts Service Nos. 2795-39-3, 29457-72-5, 56773-42-3, 29081-56-9, and 70225-14-8).

“(b) **ESTABLISHMENT.**—Subject to subsections (c) and (d), the Administrator shall provide grants to States to address contamination of groundwater by covered perfluoroalkyl substances at contaminated sites.

“(c) **DISTRIBUTION.**—

“(1) **IN GENERAL.**—The Administrator shall ensure that funds made available to carry out this section are distributed to each State—

“(A) for each of fiscal years 2022 and 2023, in such a manner that the total grant amount received by a State under this section is equivalent to the ratio that—

“(i) the amount of the capitalization grant under title VI to the State in the last fiscal year in which capitalization grants were made; bears to

“(ii) the amount of capitalization grants under title VI to all States in the last fiscal year in which capitalization grants were made; and

“(B) for each of fiscal years 2024 through 2030, in accordance with the regulations promulgated under paragraph (2).

“(2) **RULEMAKING.**—Not later than 2 years after the date of enactment of this section, the Administrator shall promulgate regulations for the distribution of amounts made available to carry out this section among States in a manner that accounts for the prevalence and remedial costs of addressing contamination of groundwater by covered perfluoroalkyl substances.

“(d) **CLEANUP STANDARDS.**—

“(1) **IN GENERAL.**—Any detection, treatment, and remediation of groundwater carried out using a grant under this section shall be carried out in accordance with—

“(A) if the Administrator has not designated the applicable covered perfluoroalkyl substance as a hazardous substance under the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 (42 U.S.C. 9601 et seq.), the Draft Deliberative Document prepared by the Administrator entitled ‘Draft Interim Recommendations to Address Groundwater Contaminated with Perfluorooctanoic Acid and Perfluorooctane Sulfonate’ and accepted for interagency review by the Office of Management and Budget on August 31, 2018; and

“(B) if the Administrator has designated the applicable covered perfluoroalkyl substance as a hazardous substance under the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 (42 U.S.C. 9601 et seq.), the requirements of that Act.

“(2) **TOTAL DESTRUCTION TECHNOLOGIES.**—In addressing the contamination described in subsection (b) using amounts from a grant under this section, States shall give preference to addressing that contamination using total destruction technologies that create inert byproducts.

“(e) **AUTHORIZATION OF APPROPRIATIONS.**—There are authorized to be appropriated to carry out this section—

“(1) for fiscal year 2022—

“(A) \$1,000,000,000; and

“(B) any additional amount as may be designated by Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985 (2 U.S.C. 901(b)(2)(A)(i)); and

“(2) for each of fiscal years 2023 through 2030, \$1,000,000,000.

“(f) **TERMINATION OF AUTHORITY.**—The authority provided by this section terminates on September 30, 2030.”.

**SA 1463.** Mrs. SHAHEEN (for herself and Mr. TILLIS) submitted an amendment intended to be proposed by her to the bill S. 914, to amend the Safe Drinking Water Act and the Federal Water Pollution Control Act to reauthorize programs under those Acts, and for other purposes; which was ordered to lie on the table; as follows:

**SEC. 1. EMERGENCY ASSISTANCE FOR RURAL WATER SYSTEMS.**

(a) **DEFINITIONS.**—In this section:

(1) **ELIGIBLE ENTITY.**—The term “eligible entity” means a rural water, wastewater, or waste disposal facility with respect to which assistance may be provided under a water, wastewater, or waste disposal program under section 306(a), 306A, 306C, or 306D of the Consolidated Farm and Rural Development Act (7 U.S.C. 1926(a), 1926a, 1926c, 1926d).

(2) **SECRETARY.**—The term “Secretary” means the Secretary of Agriculture.

(b) **EMERGENCY ASSISTANCE.**—The Secretary may—

(1) provide a grant, a zero percent interest loan, or a 1 percent interest loan to, forgive principal or interest or modify any term or condition of an outstanding loan made to, or refinance part or all of any other loan (if the purpose of the loan is an eligible purpose under section 306(a)(1) or 306C of the Consolidated Farm and Rural Development Act (7 U.S.C. 1926(a)(1), 1926c)) made to, an eligible entity; or

(2) reduce or eliminate any fee that is or would otherwise be required to be paid under section 306(a)(1) of that Act (7 U.S.C. 1926(a)(1)) with respect to a loan guarantee provided to an eligible entity, on the condition that the eligible entity receives the benefit resulting from the reduction or elimination of the fee.

(c) **LEVEL OF ASSISTANCE.**—The Secretary may provide assistance to an eligible entity under subsection (b) as the Secretary determines is necessary—

(1) to ensure that the eligible entity has the necessary resources to maintain public health, safety, or order;

(2) to address financial hardships of the eligible entity due to the COVID-19 public health emergency; or

(3) to promote the financial stability of the eligible entity.

(d) USE OF ASSISTANCE.—An eligible entity to which assistance is provided under subsection (b) may use the assistance—

(1) for any purpose for which the eligible entity is eligible for assistance under the relevant provision of law referred to in subsection (a)(1); or

(2) for any direct operational expenses incurred by the eligible entity, as determined by the Secretary.

(e) APPROPRIATION.—

(1) IN GENERAL.—Out of any amounts in the Treasury not otherwise appropriated, there is appropriated to the Secretary \$1,000,000,000 to carry out this section.

(2) RESERVATION FOR ADMINISTRATIVE EXPENSES.—The Secretary shall reserve 3 percent of the amount appropriated by paragraph (1) for administrative expenses incurred by the Secretary in carrying out this section.

(3) AVAILABILITY.—The amount appropriated by paragraph (1) shall remain available through December 31, 2022.

**SA 1464.** Mrs. SHAHEEN submitted an amendment intended to be proposed by her to the bill S. 914, to amend the Safe Drinking Water Act and the Federal Water Pollution Control Act to reauthorize programs under those Acts, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

**SEC. \_\_\_\_ . TREATMENT OF CERTAIN CONTRIBUTIONS BY GOVERNMENT ENTITIES AS CONTRIBUTIONS TO CAPITAL.**

(a) IN GENERAL.—Section 118 of the Internal Revenue Code of 1986 is amended—

(1) by redesignating subsection (d) as subsection (e), and

(2) by striking subsections (b) and (c) and inserting the following:

“(b) CONTRIBUTIONS IN AID OF CONSTRUCTION, ETC.—For purposes of subsection (a), except as provided in subsection (c), the term ‘contribution to the capital of the taxpayer’ does not include any contribution in aid of construction or any other contribution as a customer or potential customer.

“(c) SPECIAL RULES FOR WATER AND SEWERAGE DISPOSAL UTILITIES.—

“(1) GENERAL RULE.—For purposes of this section, the term ‘contribution to the capital of the taxpayer’ includes any amount of money or other property received from any person (whether or not a shareholder) by a regulated public utility which provides water or sewerage disposal services if—

“(A) such amount is a contribution in aid of construction,

“(B) in the case of contribution of property other than water or sewerage disposal facilities, such amount meets the requirements of the expenditure rule of paragraph (2), and

“(C) such amount (or any property acquired or constructed with such amount) is not included in the taxpayer’s rate base for ratemaking purposes.

“(2) EXPENDITURE RULE.—An amount meets the requirements of this paragraph if—

“(A) an amount equal to such amount is expended for the acquisition or construction of tangible property described in section 1231(b)—

“(i) which is the property for which the contribution was made or is of the same type as such property, and

“(ii) which is used predominantly in the trade or business of furnishing water or sewerage disposal services,

“(B) the expenditure referred to in subparagraph (A) occurs before the end of the second taxable year after the year in which such amount was received, and

“(C) accurate records are kept of the amounts contributed and expenditures made,

the expenditures to which contributions are allocated, and the year in which the contributions and expenditures are received and made.

“(3) DEFINITIONS.—For purposes of this subsection—

“(A) CONTRIBUTION IN AID OF CONSTRUCTION.—The term ‘contribution in aid of construction’ shall be defined by regulations prescribed by the Secretary, except that such term shall not include amounts paid as service charges for starting or stopping services.

“(B) PREDOMINANTLY.—The term ‘predominantly’ means 80 percent or more.

“(C) REGULATED PUBLIC UTILITY.—The term ‘regulated public utility’ has the meaning given such term by section 7701(a)(33), except that such term shall not include any utility which is not required to provide water or sewerage disposal services to members of the general public in its service area.

“(4) DISALLOWANCE OF DEDUCTIONS AND CREDITS; ADJUSTED BASIS.—Notwithstanding any other provision of this subtitle, no deduction or credit shall be allowed for, or by reason of, any expenditure which constitutes a contribution in aid of construction to which this subsection applies. The adjusted basis of any property acquired with contributions in aid of construction to which this subsection applies shall be zero.

“(d) STATUTE OF LIMITATIONS.—If the taxpayer for any taxable year treats an amount as a contribution to the capital of the taxpayer described in subsection (c), then—

“(1) the statutory period for the assessment of any deficiency attributable to any part of such amount shall not expire before the expiration of 3 years from the date the Secretary is notified by the taxpayer (in such manner as the Secretary may prescribe) of—

“(A) the amount of the expenditure referred to in subparagraph (A) of subsection (c)(2),

“(B) the taxpayer’s intention not to make the expenditures referred to in such subparagraph, or

“(C) a failure to make such expenditure within the period described in subparagraph (B) of subsection (c)(2), and

“(2) such deficiency may be assessed before the expiration of such 3-year period notwithstanding the provisions of any other law or rule of law which would otherwise prevent such assessment.”

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to contributions made after December 22, 2017.

**SA 1465.** Mr. PADILLA submitted an amendment intended to be proposed by him to the bill S. 914, to amend the Safe Drinking Water Act and the Federal Water Pollution Control Act to reauthorize programs under those Acts, and for other purposes; which was ordered to lie on the table; as follows:

In section 203(4), strike subparagraph (B) and insert the following:

(B) in paragraph (1), in the first sentence, by striking “water or wastewater or by treating wastewater” and inserting “water, wastewater, or stormwater or by treating wastewater or stormwater for groundwater recharge, potable reuse, or other purposes”;

**SA 1466.** Ms. STABENOW (for herself, Mr. PADILLA, and Mr. PETERS) submitted an amendment intended to be proposed to amendment SA 1460 proposed by Mr. CARPER (for himself and Mrs. CAPITO) to the bill S. 914, to amend the Safe Drinking Water Act and the Federal Water Pollution Con-

trol Act to reauthorize programs under those Acts, and for other purposes; which was ordered to lie on the table; as follows:

Strike section 105 and insert the following:

**SEC. 105. COMPREHENSIVE LEAD SERVICE LINE REPLACEMENT.**

Section 1459B of the Safe Drinking Water Act (42 U.S.C. 300j–19b) is amended—

(1) in subsection (a)(1)(D), by striking “, servicing a public water system”;

(2) in subsection (d), by striking “\$60,000,000 for each of fiscal years 2017 through 2021” and inserting “\$4,500,000,000 for each of fiscal years 2022 through 2026”;

(3) by redesignating subsections (d) and (e) as subsections (e) and (f), respectively; and

(4) by inserting after subsection (c) the following:

“(d) COMPREHENSIVE LEAD REDUCTION PROJECTS.—

“(1) GRANTS.—The Administrator shall award grants to eligible entities for comprehensive lead reduction projects that, notwithstanding any other provision of this section, pay to fully replace lead service lines served by the eligible entity—

“(A) regardless of—

“(i) the ownership of the lead service line; and

“(ii) whether the lead service line is publicly owned or privately owned; and

“(B) without requiring a contribution to the cost of replacement of any portion of the lead service line by any individual homeowner.

“(2) PRIORITY.—In awarding grants under paragraph (1), the Administrator shall give priority to eligible entities that serve disadvantaged communities (as determined under subsection (b)(3)(A)).

“(3) NO COST-SHARE.—The Administrator shall not impose any cost-sharing requirements on an eligible entity receiving a grant under paragraph (1).”

**SA 1467.** Mrs. FEINSTEIN (for herself, Mr. PADILLA, and Mr. KELLY) submitted an amendment intended to be proposed by her to the bill S. 914, to amend the Safe Drinking Water Act and the Federal Water Pollution Control Act to reauthorize programs under those Acts, and for other purposes; which was ordered to lie on the table; as follows:

On page 150, strike lines 15 through 18 and insert the following:

(2) in subsection (d)—

(A) in paragraph (1), by inserting “construction” before “funds”;

(B) by striking paragraph (2); and

(C) by redesignating paragraph (3) as paragraph (2);

**SA 1468.** Mr. KENNEDY submitted an amendment intended to be proposed to amendment SA 1460 proposed by Mr. CARPER (for himself and Mrs. CAPITO) to the bill S. 914, to amend the Safe Drinking Water Act and the Federal Water Pollution Control Act to reauthorize programs under those Acts, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

**SEC. \_\_\_\_ . DEPLETION RATES OF FRESHWATER AQUIFERS.**

Not later than 18 months after the date of enactment of this Act, the Administrator shall conduct, and submit to Congress a report describing the results of, a study analyzing—